

1 THOMAS P. O'BRIEN  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
VALERIE L. MAKAREWICZ  
4 Special Assistant United States Attorney  
SBN 229637  
5 Room 7211, Federal Building  
300 North Los Angeles Street  
6 Los Angeles, California 90012  
Telephone: (213) 894-2729  
7 Facsimile: (213) 894-0115  
Email: [valerie.makarewicz@usdoj.gov](mailto:valerie.makarewicz@usdoj.gov)

8 Attorneys for United States of America  
9

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION  
13

14 UNITED STATES OF AMERICA, ) Case No. CV 08-03519 DDP (AGRx)  
15 )  
Petitioner, ) ORDER TO SHOW CAUSE  
16 )  
vs. )  
17 )  
JAMIE CANEZ, )  
18 )  
Respondent. )  
19 \_\_\_\_\_

20 Upon the Petition and supporting Memorandum of Points and  
21 Authorities, and the supporting Declaration to the Petition, the  
22 Court finds that Petitioner has established its *prima facie* case  
23 for judicial enforcement of the subject Internal Revenue Service  
24 ("IRS" and "Service") summons. See United States v. Powell, 379  
25 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also  
26 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9<sup>th</sup> Cir.  
27 1999); United States v. Jose, 131 F.3d 1325, 1327 (9<sup>th</sup> Cir.  
28 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9<sup>th</sup> Cir.

1 1995) (the Government's *prima facie* case is typically made  
2 through the sworn declaration of the IRS agent who issued the  
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233  
4 (9<sup>th</sup> cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this  
6 District Court of the United States for the Central District of  
7 California in Courtroom No. 3,

8   X   United States Courthouse  
9 312 North Spring Street,  
10 Los Angeles, California 90012

11        Roybal Federal Building and United States Courthouse  
12 255 E. Temple Street,  
13 Los Angeles, California 90012

14        Ronald Reagan Federal Building and United States Courthouse  
15 411 West Fourth Street,  
16 Santa Ana, California 92701

17        Brown Federal Building and United States Courthouse  
18 3470 Twelfth Street, Riverside, California 92501

19 on August 18, 2008, at 10:00 a.m. and show cause why the  
20 testimony and production of books, papers, records and other data  
21 demanded in the subject Internal Revenue Service summons should  
22 not be compelled.

23 **IT IS FURTHER ORDERED** that copies of this Order, the  
24 Petition, Memorandum of Points and Authorities, and accompanying  
25 Declaration be served promptly upon Respondent by any employee of  
26 the Internal Revenue Service or by the United States Attorney's  
27 Office, by personal delivery or by certified mail.

1       **IT IS FURTHER ORDERED** that within ten (10) days after  
2 service upon Respondent of the herein described documents,  
3 Respondent shall file and serve a written response, supported by  
4 appropriate sworn statements, as well as any desired motions.  
5 If, prior to the return date of this Order, Respondent files a  
6 response with the Court stating that Respondent does not desire  
7 to oppose the relief sought in the Petition, nor wish to make an  
8 appearance, then the appearance of Respondent at any hearing  
9 pursuant to this Order to Show Cause is excused, and Respondent  
10 shall be deemed to have complied with the requirements of this  
11 Order.

12 ///

13 ///

14 ///

15 ///

16 ///

17 ///

18 ///

19 ///

20 ///

21 ///

22 ///

23 ///

24 ///

25 ///

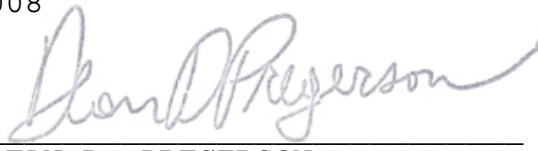
26 ///

27 ///

28 ///

1       **IT IS FURTHER ORDERED** that all motions and issues raised by  
2 the pleadings will be considered on the return date of this  
3 Order. Only those issues raised by motion or brought into  
4 controversy by the responsive pleadings and supported by sworn  
5 statements filed within ten (10) days after service of the herein  
6 described documents will be considered by the Court. All  
7 allegations in the Petition not contested by such responsive  
8 pleadings or by sworn statements will be deemed admitted.

9  
10 DATED: This 9th day of July, 2008

11   
12 \_\_\_\_\_  
13 DEAN D. PREGERSON  
United States District Judge

14 Presented By:

15 THOMAS P. O'BRIEN  
United States Attorney  
16 SANDRA R. BROWN  
Assistant United States Attorney  
17 Chief, Tax Division

18  
19 \_\_\_\_\_  
20 VALERIE L. MAKAREWICZ  
Special Assistant United States Attorney  
Attorneys for United States of America  
21 Petitioner  
22  
23  
24  
25  
26  
27  
28